

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**NOTICE OF LIQUIDATING TRUSTEE'S
SEVENTH OMNIBUS OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE THAT:

A hearing (the “*Hearing*”) to consider the Seventh omnibus non-substantive objection, dated February 23, 2010 (the “*Seventh Omnibus Objection*”), of John DeGroote Services LLC as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust to certain claims filed in the Debtors’ chapter 11 cases shall be held before Honorable Robert E. Gerber, United States

Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **March 5, 2010, at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Seventh Omnibus Objection is **February 23, 2010, at 4:00 p.m. (Eastern Time)** (the “*Objection Deadline*”).

PARTIES RECEIVING NOTICE OF THE SEVENTH OMNIBUS OBJECTION SHOULD REVIEW THE SEVENTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE SEVENTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Seventh Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors’ estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or

any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

<i>Special Counsel to the Liquidating Trustee</i> McKool Smith P.C. One Bryant Park, 47 th Floor New York, New York 10036 Attn: Peter S. Goodman, Esq.	<i>Counsel to the Debtors</i> Weil, Gotshal and Manages LLP 767 Fifth Avenue New York, New York 10153 Attn: Abigail Zigman, Esq.
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Dated: February 3, 2010
New York, New York

/s/ Peter S. Goodman
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<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

LIQUIDATING TRUSTEE'S SEVENTH OMNIBUS OBJECTION TO CLAIMS

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the "*Liquidating Trustee*") of the BearingPoint Inc. Liquidating Trust, file this Seventh omnibus objection (the "*Seventh Omnibus Objection*") to those claims listed on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E attached hereto. This Seventh Omnibus Objection is filed pursuant to section 502 of title 11 of

the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the “**Procedures Order**”). The Liquidating Trustee’s proposed order is attached hereto as Annex A. In support of the Seventh Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

RELIEF REQUESTED

1. The Liquidating Trustee objects and requests that the Court disallow and expunge the following categories of claims or otherwise grant the relief requested as identified herein:

(a) Proofs of Claim that assert a priority status that exceeds that to which the claimant is entitled, as defined below, the Misclassified Claims;

(b) Proofs of Claim that assert claims for which the Debtors are not liable, as defined below, the No Liability Claims;

(c) Proofs of Claim that assert an amount in excess of that to which the claimant is entitled, as defined below, the Overstated Claims;

(d) Proofs of Claim that assert an amount in excess of that to which the claimant is entitled and a priority status that exceeds that to which the claimant is entitled, as defined below, the Overstated and Misclassified Claims.

(e) Proofs of Claim that assert tax claims for which the Debtors are not liable, as defined below, the No Liability Tax Claims.

JURISDICTION

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On February 18, 2009, (the “**Commencement Date**”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof [Docket No. 191] (the “**Bar Date Order**”). The Bar Date Order established (a) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) (“**Proofs of Claim**”) based on prepetition claims against the Debtors (the “**General Bar Date**”), and (b) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the “**Bar Dates**”).

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the “**Bar Date Notice**”) and proof of claim forms to, among others, all of the Debtors’ creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009 the Court by written order confirmed the Debtors’ Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated November 2, 2009 (the

“*Plan*”). John DeGroote Services LLC is the Liquidating Trustee to the BearingPoint Inc. Liquidating Trust.

PROOFS OF CLAIM

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Seventh Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors’ Schedules (the “*Scheduled Claims*”) and the claims asserted in the Proofs of Claim (the “*Filed Claims*”). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. As part of their ongoing review, the Liquidating Trustee has reviewed each of the proofs of claim listed on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

10. The Liquidating Trustee limit this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

OBJECTION TO CLAIMS - MISCLASSIFIED CLAIMS

11. Certain claimants have filed Proofs of Claim that assert priorities higher than the priority permitted by the Bankruptcy Code (“*Misclassified Claims*”). Exhibit A, attached hereto, identifies such Misclassified Claims and contains a short statement, next to each claim, why the Liquidating Trustee alleges that the claims are misclassified. As described in the Declaration of Barry Folse, attached hereto as Exhibit F, the Liquidating Trustee has thoroughly reviewed each

of the Misclassified Claims and their claimants' books and records, and has determined based on this review and additional diligence, that these claims should be modified because the Misclassified Claims do not properly reflect the priority of the liability underlying the claim. The Liquidating Trustee requests that the Court reclassify the Misclassified Claims to the extent requested in Exhibit A. By requesting reclassification of claims, the Liquidating Trustee is not waiving any right to further object to any claim for any reason. The Liquidating Trustee is not admitting that any claim herein is allowable or should be allowed. The Liquidating Trustee reserves all rights to any cause of action it may have against claimants including, without limitation, the right to pursue potential preference avoidance actions under Chapter 5 of the Bankruptcy Code.

OBJECTION TO CLAIMS - NO LIABILITY CLAIMS

12. Certain claimants have filed Proofs of Claim that assert claims for which the Debtors are not liable ("***No Liability Claims***"). Exhibit B, attached hereto, identifies such No Liability Claims and contains a short statement, next to each claim, why the Liquidating Trustee denies liability. As described in the Declaration of Barry Folse, attached hereto as Exhibit F, the Liquidating Trustee has thoroughly reviewed each of the No Liability Claims and their books and records, and has determined based on this review and additional diligence, that these claims should be expunged because the No Liability Claims are not owed by any of the Debtors. Section 502(b)(1) of the Bankruptcy Code provides that a claim shall only be allowed if it is enforceable "against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). The Liquidating Trustee asserts that, based on its diligence and for the reasons set forth on Exhibit B that the No Liability Claims are not enforceable under any applicable law or agreement and, therefore, the Debtors are not liable for these Claims. Thus, the

Liquidating Trustee requests that the Court disallow and expunge the No Liability Claims in their entirety.

OBJECTION TO CLAIMS - OVERSTATED CLAIMS

13. Certain claimants have filed Proofs of Claim that assert claims for amounts larger than any amount owed by the Debtors (“*Overstated Claims*”). Exhibit C, attached hereto, identifies such Overstated Claims and contains a short statement, next to each claim, why the claim is overstated. As described in the Affidavit of Barry Folse, attached hereto as Exhibit F, based on due diligence performed by the Liquidating Trustee including on the Debtors’ accounting records, accounts receivable systems, accounts payable systems, or tax returns, the Overstated claims assert a liability greater than what is actually allowable. Thus, the Liquidating Trustee requests that the Court reduce the amount claimed in the Overstated to the extent requested in Exhibit C. By requesting reduction of claims, the Liquidating Trustee is not waiving any right to further object to any claim for any reason. The Liquidating Trustee is not admitting that any claim herein is allowable or should be allowed. The Liquidating Trustee reserves all rights to any cause of action it may have against claimants including, without limitation, the right to pursue potential preference avoidance actions under Chapter 5 of the Bankruptcy Code.

OBJECTION TO CLAIMS - OVERSTATED AND MISCLASSIFIED CLAIMS

14. Certain claimants have filed Proofs of Claim that assert claims for amounts larger than any amount owed by the Debtors in priorities higher than the priority permitted by the Bankruptcy Code (“*Overstated and Misclassified Claims*”). Exhibit D, attached hereto, identifies such Overstated and Misclassified Claims and contains a short statement, next to each claim, why the claim is overstated and misclassified. As described in the Affidavit of Barry Folse, attached hereto as Exhibit F, based on due diligence performed by the Liquidating Trustee

including on the Debtors' accounting records, accounts receivable systems, accounts payable systems, or tax returns, the Overstated Claims assert a liability and priority greater than what is actually allowable. Thus, the Liquidating Trustee requests that the Court reduce the amount claimed in the Overstated and Misclassified Claims to the extent requested in Exhibit D. The Liquidating Trustee also requests that the Court reclassify the Overstated and Misclassified Claims to the extent requested in Exhibit D. By requesting reduction and reclassification of claims, the Liquidating Trustee is not waiving any right to further object to any claim for any reason. The Liquidating Trustee is not admitting that any claim herein is allowable or should be allowed. The Liquidating Trustee reserves all rights to any cause of action it may have against claimants including, without limitation, the right to pursue potential preference avoidance actions under Chapter 5 of the Bankruptcy Code.

OBJECTION TO CLAIMS - NO LIABILITY TAX CLAIMS

15. Certain claimants have filed Proofs of Claim that assert tax claims for which the Debtors are not liable ("***No Liability Claims***"). Exhibit E, attached hereto, identifies such No Liability Tax Claims and contains a short statement, next to each claim, of why the Liquidating Trustee denies liability. As described in the Affidavit of Barry Folse, attached hereto as Exhibit E, the Liquidating Trustee has thoroughly reviewed each of the No Liability Tax Claims and the Debtors' books and records, and has determined based on this review and additional diligence, that these claims should be expunged because the No Tax Liability Claims are not owed by any of the Debtors. Section 502(b)(1) of the Bankruptcy Code provides that a claim shall only be allowed if it is enforceable "against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). The Liquidating Trustee asserts that, based on its diligence and for the reasons set forth on Exhibit E, that the No Liability Tax Claims are not enforceable under any applicable law or agreement and, therefore, the Debtors are not liable for

these Claims. Thus, the Liquidating Trustee requests that the Court disallow and expunge the No Liability Tax Claims in their entirety.

RESERVATION OF RIGHTS

16. The Liquidating Trustee expressly reserves the right to amend, modify or supplement the objections asserted herein and to file additional objections to the Proofs of Claim or any other claims (filed or not) which may be asserted against the Debtors or the Liquidating Trustee. Should one or more of the grounds of objection stated in this Motion be dismissed, the Liquidating Trustee reserves its rights to object on any other grounds that the Liquidating Trustee identifies. In addition, the Liquidating Trustee reserves the right to seek further reduction of any claim to the extent such claim has been paid.

17. Further, the Liquidating Trustee reserves its rights with respect to potential preference and avoidance actions against any claimant herein, and this Objection shall not constitute a waiver of the right of the Liquidating Trustee to pursue such causes of action or to seek the disallowance of Proof of Claims for any other reason.

NOTICE

18. The Liquidating Trustee shall serve notice of this Seventh Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided

WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: February 3, 2010
New York, New York

/s/ Peter S. Goodman
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New York, New York 10036
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Counsel to the Liquidating Trustee

EXHIBIT A

(MISCLASSIFIED CLAIMS)

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D	
Filed Claim Amount	784	09-10691 (REG)	Creditor:	\$0.00	\$9,600.00	\$0.00	\$0.00	\$9,600.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/24/2009	ALPHASOFT SERVICES CORPORATION									
Modified Priority Status Amount		ATTN: VP AND GENERAL COUNSEL 2121 N. CALIFORNIA BLVD SUITE 350 WALNUT CREEK, CA 94596	\$0.00	\$0.00	\$0.00	\$9,600.00	\$9,600.00				
Comments:			The Debtors contend the claim is for services rendered, not entitled to priority under 507(a)								
Filed Claim Amount	520	09-10691 (REG)	Creditor:	\$0.00	\$8,179.77	\$0.00	\$15,315.70	\$23,495.47	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/16/2009	BETTERCOM INC									
Modified Priority Status Amount		200 FIFTH AVE 4TH FL WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$23,495.47	\$23,495.47				
Comments:			The Debtors contend the claim is for services; not entitled to priority under U.S.C. §503(b)(9)								
Filed Claim Amount	393	09-10691 (REG)	Creditor:	\$0.00	\$1,821.15	\$0.00	\$0.00	\$1,821.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/14/2009	CENTRAL VIRGINIA TECHNOLOGY GROUP LLC									
Modified Priority Status Amount		P O BOX 1021 LOUISA, VA 23093	\$0.00	\$0.00	\$0.00	\$1,821.15	\$1,821.15				
Comments:			The Debtors contend that the claim for services; not entitled to priority under U.S.C. §503(b)(9)								
Filed Claim Amount	1051	09-10691 (REG)	Creditor:	\$0.00	\$10,827.74	\$0.00	\$0.00	\$10,827.74	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/8/2009	CITIZANT INC									
Modified Priority Status Amount		5180 PARKSTONE DR #100 CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$10,827.74	\$10,827.74				
Comments:			The Debtors contend the claim is for services; not entitled to priority under U.S.C. §503(b)(9)								

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	349	09-10691 (REG)	Creditor: CLEANING MAID EASY (CME)	\$0.00	\$0.00	\$3,200.00	\$0.00	\$3,200.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/10/2009										
Modified Priority Status Amount			KIM WARD 131 DEER RUN RD. HATTIESBURG, MS 39402	\$0.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00			
Comments:				The Debtors contend that the claim is for services provided pre petition not entitled to U.S.C. §507 (a)(4) treatment							
Filed Claim Amount	155	09-10691 (REG)	Creditor: DIVERSIFIED INFORMATION TECHNOLOGIES INC	\$0.00	\$12,493.41	\$0.00	\$2,580.93	\$15,074.34	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/30/2009										
Modified Priority Status Amount			123 WYOMING AVE SCRANTON, PA 18503	\$0.00	\$0.00	\$0.00	\$15,074.34	\$15,074.34			
Comments:				The Debtors contend that the claim for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	1057	09-10691 (REG)	Creditor: GREENSBORO DRIVE PROPERTY LLC	\$39,569.54	\$0.00	\$0.00	\$218,856.61	\$258,426.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/9/2009										
Modified Priority Status Amount			ATTN CHRISTOPHER J MAJOR ESQ ROBINSON & COLE LLP 1055 WASHINGTON BLVD STAMFORD, CT 6901	\$0.00	\$0.00	\$0.00	\$258,426.15	\$258,426.15			
Comments:				The Debtors contend that lease rejection damages are not secured and should be reclassified as a general unsecured claim							

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	163	09-10691 (REG)	Creditor: GROUP 360 LLC	\$0.00	\$15,858.00	\$0.00	\$0.00	\$15,858.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/31/2009		718 7TH STREET NW SUITE 310 WASHINGTON, DC 20001								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$15,858.00	\$15,858.00			
Comments:				The Debtors contend that the claim for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	635	09-10691 (REG)	Creditor: INX, INC	\$0.00	\$0.00	\$5,119.60	\$0.00	\$5,119.60	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009		C/O JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN, STE 1500 HOUSTON, TX 77010								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$5,119.60	\$5,119.60			
Comments:				The Debtors contend the claim is for services; not entitled to priority under U.S.C. §502(a)(2)							
Filed Claim Amount	941	09-10691 (REG)	Creditor: IT SERVICE MANAGEMENT FORUM USA	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$18,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/21/2009		465 FORBES BOULEVARD SAN FRANCISCO, CA 94080								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00			
Comments:				The Debtors contend the claim is valid for \$9,000 as a general unsecured claim							
Filed Claim Amount	282	09-10691 (REG)	Creditor: JOHN DE LANNOY	\$0.00	\$0.00	\$12,242.20	\$0.00	\$12,242.20	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/8/2009		788 CHIMNEY ROCK RD WESTON, FL 33327								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$12,242.20	\$12,242.20			
Comments:				The Debtors contend that the claim is valid but as a general unsecured claim because Claimant has previously been paid up to the \$10,950 cap under U.S.C. §507 (a)(4)							

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D	
Filed Claim Amount	64	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$21,383.46	\$0.00	\$21,383.46	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/24/2009	KS SOLUTIONS LLC									
Modified Priority Status Amount		42734 MIDDLE RIDGE PLACE BROADLANDS, VA 20148	\$0.00	\$0.00	\$0.00	\$21,383.46	\$21,383.46				
Comments:			The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507(a)(4)								
Filed Claim Amount	306	09-10691 (REG)	Creditor:	\$2,515.00	\$0.00	\$0.00	\$0.00	\$2,515.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/8/2009	LEARNING TREE INTERNATIONAL USA, INC									
Modified Priority Status Amount		PO BOX 930756 ATLANTA, GA 31193	\$0.00	\$0.00	\$0.00	\$2,515.00	\$2,515.00				
Comments:			The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507								
Filed Claim Amount	62	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$4,737.50	\$0.00	\$4,737.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/24/2009	MAB INC									
Modified Priority Status Amount		8607 WEST FAIRWAY WOODS DRIVE NORTH CHARLESTON, SC 29420	\$0.00	\$0.00	\$0.00	\$4,737.50	\$4,737.50				
Comments:			The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507(a)(4)								
Filed Claim Amount	368	09-10691 (REG)	Creditor:	\$0.00	\$918.00	\$0.00	\$0.00	\$918.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/13/2009	NETWORK PARKING CO LTD									
Modified Priority Status Amount		8260 GREENSBORO DRIVE SUITE 275 MCLEAN, VA 22102	\$0.00	\$0.00	\$0.00	\$918.00	\$918.00				
Comments:			The Debtors contend that the claim for parking over allowance; not entitled to priority under U.S.C. §503(b)(9)								

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	116	09-10691 (REG)	Creditor: QUINT WELLINGTON REDWOOD	\$27,950.00	\$0.00	\$0.00	\$0.00	\$27,950.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/26/2009										
Modified Priority Status Amount			ATTN: LEGAL DEPARTMENT 407 LINCOLN ROAD SUITE 701 MIAMI BEACH, FL 33139	\$0.00	\$0.00	\$0.00	\$27,950.00	\$27,950.00			
Comments:				The Debtors contend they agree with the amount of the claim as general unsecured claim							
Filed Claim Amount	129	09-10691 (REG)	Creditor: ROB BULLER	\$0.00	\$0.00	\$4,680.00	\$0.00	\$4,680.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Modified Priority Status Amount			BULLER GROUP LLC 12801 WORLDGATE DR ST 500 HERNDON, VA 20170	\$0.00	\$0.00	\$0.00	\$4,680.00	\$4,680.00			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507							
Filed Claim Amount	252	09-10705 (REG)	Creditor: ROBERT E WENZEL	\$0.00	\$0.00	\$4,954.83	\$0.00	\$4,954.83	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/6/2009										
Modified Priority Status Amount			14 SILVER ROCK ROAD SANTE FE, NM 87508	\$0.00	\$0.00	\$0.00	\$4,954.83	\$4,954.83			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507(a)(4)							
Filed Claim Amount	464	09-10698 (REG)	Creditor: RR DONNELLEY GLOBAL SOLUTIONS BV	\$16,637.27	\$0.00	\$0.00	\$0.00	\$16,637.27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/15/2009										
Modified Priority Status Amount			EBBEHOUT 26 EBBEHOUT ZAANDAM 1507 EA NETHERLAND,	\$0.00	\$0.00	\$0.00	\$16,637.27	\$16,637.27			
Comments:				The Debtors contend they agree with the amount of the claim as general unsecured claim							

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	366	09-10691 (REG)	Creditor: SHARON L. BAKER D/B/A SLB EDITORIAL SVCS 10715 OLD BRIDGE LANE CHARLOTTE, NC 28269	\$0.00	\$5,815.00	\$0.00	\$0.00	\$5,815.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/13/2009										
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$5,815.00	\$5,815.00			
Comments:				The Debtors contend they agree with claim amount but the claim is for services not entitled to priority under 503(b)(9)							
Filed Claim Amount	83	09-10691 (REG)	Creditor: STOTZER, WILLIAM G 863 COLFAX AVENUE ELMHURST, IL 60126	\$0.00	\$2,596.00	\$0.00	\$0.00	\$2,596.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/25/2009										
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$2,596.00	\$2,596.00			
Comments:				The Debtors contend that the claim for employee expense (LTA Taxes); not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	465	09-10691 (REG)	Creditor: VERREX CORPORATION ATTN MARISOL MUNIZ 1130 RT 22 WEST MOUNTAINSIDE, NJ 7092	\$0.00	\$0.00	\$764.05	\$764.05	\$1,528.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/15/2009										
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$764.05	\$764.05			
Comments:				The Debtors contend that the claim is for services; not entitled to priority under U.S.C. §503(b)(9)							

Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	965	09-10691 (REG) Creditor:	\$0.00	\$0.00	\$574.39	\$574.39	\$1,148.78	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/6/2009	VERREX CORPORATION								
Modified Priority Status Amount		ATTN MARISOL MUNIZ 1130 RT 22 WEST MOUNTAINSIDE, NJ 7092	\$0.00	\$0.00	\$0.00	\$574.39	\$574.39			
Comments:			The Debtors contend the claim is for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Totals	23		\$95,671.81	\$68,109.07	\$66,656.03	\$238,091.68	\$468,528.59			
Modified Priority Status Totals			\$0.00	\$0.00	\$0.00	\$458,190.15	\$458,190.15			

EXHIBIT B

(NO LIABILITY CLAIMS)

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	313	09-10691 (REG)	Creditor: ALHAMDANI, TALIB AZIZ P.O. BOX 50535 IRVINE, CA 92619	\$0.00	\$0.00	\$0.00	\$66,666.00	\$66,666.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/8/2009										
Comments:				The Debtors contend that claimant not entitled to severance because he was termed for "lack of work". This code was used when the practice provided employees a chance to find work (work out their otherwise severance period) and not eligible for severance							
Claim To Be Disallowed	761	09-10691 (REG)	Creditor: ALOK AJMERA 50 COLUMBUS AVE APT D21 TUCKAHOE, NY 10707	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/23/2009										
Comments:				The Debtors contend that Performance Cash Award profitability goals never achieved to trigger required payouts							
Claim To Be Disallowed	571	09-10691 (REG)	Creditor: HEWLETT-PACKARD FINANCIAL SERVICES CO ATTN RECOVERY PARALEGAL 420 MOUNTAIN AVENUE MURRAY, NJ 7974	\$0.00	\$0.00	\$0.00	\$627,268.17	\$627,268.17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009										
Comments:				The Debtors contend the claim is for leased equipment under a contract which was assumed and assigned to Deloitte Consulting on May 29, 2009							

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	381	09-10691 (REG)	Creditor: IRINA SWIFT	\$0.00	\$0.00	\$0.00	\$4,638.15	\$4,638.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/14/2009		95146 HITHER HILLS WY FERNANDINA BEACH, FL 32034								
				Comments:	The Debtors contend Claimant was an independent contractor to the Debtors. Terms of the contract between the Debtors and Claimant's state that Claimant "may" receive post differential payment. Claimant only speculates that the Debtors claimed, and were reimbursed for, post differential payments which were not paid.						
Claim To Be Disallowed	964	09-10691 (REG)	Creditor: JOHN C DISTEFANO	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/6/2009		14307 MANDERLEIGH WOODS DRIVE CHESTERFIELD, MO 63017								
				Comments:	The Debtors contend there is no liability because Claimant's Cash Payment Award Agreement was voluntarily terminated as part of the sale of the Debtor's Public Services business unit to Deloitte						
Claim To Be Disallowed	60	09-10691 (REG)	Creditor: LARRY RUTT AIRSHOW ANNOUNCING LLC	\$0.00	\$0.00	\$5,453.90	\$536.70	\$5,990.60	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/24/2009		5625 RIDGE ROAD ELIZABETHTOWN, PA 17022								
				Comments:	The Debtors contend that they have no record of unpaid liability to Claimant						

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	124	09-10691 (REG)	Creditor: MARKOWSKI, JAMES J 7 KITCHAWAN ROAD POUND RIDGE, NY 10576	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Comments:				The Debtors contend that Performance Cash Award profitability goals never achieved to trigger required payouts							
Claim To Be Disallowed	138	09-10691 (REG)	Creditor: OHIO BUREAU OF WORKERS COMPENSATION LEGAL DIVISION BANKRUPTCY UNIT PO BOX 15567 COLUMBUS, OH 43215	\$0.00	\$0.00	\$8,808.76	\$0.00	\$8,808.76	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Comments:				The Debtors contend that all all Insurance premiums due to Claimant have been paid							
Claim To Be Disallowed	224	09-10691 (REG)	Creditor: PROACTIVE RECRUITING 914 CENTRAL AVENUE DEERFIELD, IL 60015	\$0.00	\$19,000.00	\$0.00	\$0.00	\$19,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009										
Comments:				The Debtors contend that the hiring source as internet, not agency for Allen Malave. Additionally, Malave did not stay the prerequisite 90 days as required.							

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	705	09-10691 (REG)	Creditor: TAYLOR,JOHN C/O INFORMA INC 9307 SHOUSE DRIVE VIENNA, VA 22182	\$0.00	\$0.00	\$9,620.00	\$0.00	\$9,620.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009										
Comments:				The Debtors contend that they have no record of unpaid liability to Claimant							
Claim To Be Disallowed	135	09-10691 (REG)	Creditor: THOMPSON,BILL 2905 HIDDEN FOREST DRIVE MCKINNEY, TX 75070	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Comments:				The Debtors contend that all wages/overtime were paid to all employees in accordance with the terms of all employment contracts and wage and hour law							
Claim To Be Disallowed	459	09-10691 (REG)	Creditor: TURNKEY ENTERPRISES INC 5211 AUTH ROAD SUITE 100 SUITLAND, MD 20746	\$0.00	\$0.00	\$0.00	\$3,869.50	\$3,869.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/15/2009										
Comments:				The Debtors contend that the claim is not supported by underlying invoices							
Claims To Be Disallowed Totals			12	\$0.00	\$19,000.00	\$203,882.66	\$952,978.52	\$1,175,861.18			

EXHIBIT C

(OVERSTATED CLAIMS)

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	577	09-10691 (REG)	Creditor: ARAMARK REFRESHMENT SERVICES, LLC F/K/A	\$0.00	\$12,285.34	\$0.00	\$0.00	\$12,285.34	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009										
Reduced Amount			ARAMARK REFRESHMENT SERVICES INC MCCARTER&ENGLISH LLP-JOSEPH LUBERTAZZI J FOUR GATEWAY CENTER, 100 MULBERRY STREET NEWARK, NJ 7102	\$0.00	\$11,467.86	\$0.00	\$0.00	\$11,467.86			
Comments:				The Debtors agree with 503(b)(9) claim of \$12,285.34 less \$817.48 paid 3/18/2009 on check number 80000679							
Filed Claim Amount	173	09-10691 (REG)	Creditor: ARAPAHOE COUNTY TREASURER	\$1,159.23	\$0.00	\$0.00	\$0.00	\$1,159.23	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/31/2009										
Reduced Amount			PO BOX 571 LITTLETON, CO 80160	\$1,139.23	\$0.00	\$0.00	\$0.00	\$1,139.23			
Comments:				The Debtors contend that the tax bill received from claimant supports the reduced amount							
Filed Claim Amount	365	09-10691 (REG)	Creditor: AT&T CORP.	\$0.00	\$0.00	\$0.00	\$861,937.67	\$861,937.67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/13/2009										
Reduced Amount			ATTORNEY JAMES GRUDUS, ESQ ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 7921	\$0.00	\$0.00	\$0.00	\$166,806.10	\$166,806.10			
Comments:				The Debtors contend the claim should be reduced to the sum of the list of invoice supporting the claim							

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	754	09-10691 (REG)	Creditor: CONSULTING SOLUTIONS INTERNATIONAL 3512 MACLAY BLVD TALLAHASSEE, FL 32312	\$0.00	\$0.00	\$0.00	\$58,770.00	\$58,770.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/21/2009										
Reduced Amount				\$0.00	\$0.00	\$0.00	\$30,458.43	\$30,458.43			
			Comments:	The Debtors contend invoice 9438 was paid on check numbers 80002202 and 80002282 and accordingly have reduced the claim							
Filed Claim Amount	942	09-10691 (REG)	Creditor: EMC CORPORATION C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094	\$0.00	\$0.00	\$230,235.36	\$542,296.68	\$772,532.04	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/22/2009										
Reduced Amount				\$0.00	\$156,211.29	\$0.00	\$69,098.31	\$225,309.60			
			Comments:	The Debtors performed thorough research on the claim and reduced the unsecured portion by \$473,198 and the administrative portion by \$74,024. These reductions are the result payments, stipulated resolution, post rejection liabilities claimed or the Debtors having no record of invoices							
Filed Claim Amount	332	09-10691 (REG)	Creditor: GTSI CORP ATTN: LEGAL DEPARTMENT 2553 DULLES VIEW DRIVE HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$147,587.45	\$147,587.45	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/9/2009										
Reduced Amount				\$0.00	\$0.00	\$0.00	\$15,649.95	\$15,649.95			
			Comments:	The Debtors contend that invoices PS24 and PS25 were paid 3/27/2009 CK Num 80001166. Remainder of claim amount of \$15,649.95 related to inv 86637							

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	1110	09-10691 (REG)	Creditor: HEWLETT PACKARD COMPANY	\$0.00	\$677,084.27	\$0.00	\$0.00	\$677,084.27	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	12/17/2009		ATTN K HIGMAN 2125 E KATELLA AVE ANAHEIM, CA 92806								
Reduced Amount				\$0.00	\$5,411.03	\$0.00	\$0.00	\$5,411.03			
Comments:				The Debtors contend the only liabilities that exist related to invoices 65264304, 404000476 and 65380431 is \$6,779.40, \$342.71 and \$742.92, respectively net of a credit of \$2,454							
Filed Claim Amount	503	09-10691 (REG)	Creditor: INPUT INC	\$0.00	\$0.00	\$0.00	\$78,570.00	\$78,570.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/16/2009		KEVIN GATES 11720 PLAZA AMERICA DR SUITE 1200 RESTON, VA 20190								
Reduced Amount				\$0.00	\$0.00	\$0.00	\$43,267.32	\$43,267.32			
Comments:				The Debtors contend the claimed invoice partially paid 8/12/2009 CK #80004622 leaving \$43,267.32 as an allowe amount							
Filed Claim Amount	33	09-10690 (REG)	Creditor: MIAMI DADE COUNTY TAX COLLECTOR	\$2,584.56	\$0.00	\$0.00	\$0.00	\$2,584.56	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/5/2009		MIAMI DADE COUNTY BANKRUPTCY UNIT 140 WEST FLAGLER STREET SUITE 1403 MIAMI, FL 33130								
Reduced Amount				\$746.73	\$0.00	\$0.00	\$0.00	\$746.73			
Comments:				The Debtors contend that the tax bill received from claimant supports the reduced amount							

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	561	09-10692 (REG)	Creditor: QUESTEX MEDIA GROUP, INCORPORATED	\$0.00	\$0.00	\$0.00	\$163,037.86	\$163,037.86	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/16/2009		C/O DAVID M. AMIDON, ESQUIRE BURNS & LEVINSON LLP 125 SUMMER ST BOSTON, MA 2110	\$0.00	\$0.00	\$0.00	\$142,643.85	\$142,643.85			
Reduced Amount											
			Comments:	The Debtors contend that the rent paid by the claimant for the post rejection period of February 2009 has no basis since the tenant remained in the space and the Landlord was paid for the entire month of February							
Filed Claim Amount	1069	09-10691 (REG)	Creditor: RI DIVISION OF TAXATION	\$0.00	\$0.00	\$12,217.00	\$0.00	\$12,217.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/15/2009		ONE CAPITOL HILL PROVIDENCE, RI 2908	\$0.00	\$0.00	\$11,967.00	\$0.00	\$11,967.00			
Reduced Amount											
			Comments:	The Debtors agree with claim as filed except for the \$250 against BearingPoint USA, Inc. (43-1965085) which did not conduct business in RI during 2002							
Filed Claim Amount	912	09-10691 (REG)	Creditor: SPRINGFIELD OFFICE CENTER LLC	\$0.00	\$14,253.10	\$0.00	\$875,218.51	\$889,471.61	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/2/2009		C/O ATLANTIC REALTY COMPANIES INC 8150 LEESBURG PIKE STE 1100 VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$875,218.51	\$875,218.51			
Reduced Amount											
			Comments:	The Debtors contend that the lease was rejected effective 5/31/2009 and accordingly the administrative portion of the claim has no basis for rents for June 1 - 4, 2009.							
Filed Claim Amount	234	09-10691 (REG)	Creditor: THOUGHTFORM INC	\$0.00	\$0.00	\$0.00	\$1,363.50	\$1,363.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009		FAITH MILAZZO 3700 SOUTH WATER STREET SUITE 300 PITTSBURGH, PA 15203	\$0.00	\$0.00	\$0.00	\$839.08	\$839.08			
Reduced Amount											
			Comments:	The Debtors contend that a parital payment of \$524.42 made 4/17/2009 CK #80002121 reduces the claim							

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	235	09-10691 (REG)	Creditor: THOUGHTFORM INC.	\$0.00	\$0.00	\$0.00	\$1,365.83	\$1,365.83	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009		FAITH MILAZZO 3700 SOUTH WATER STREET SUITE 300 PITTSBURGH, PA 15203	\$0.00	\$0.00	\$0.00	\$840.51	\$840.51			
Reduced Amount											
Comments:				The Debtors contend that a parital payment of \$525.32 made 4/17/2009 CK #80002121 reduces the claim							
Filed Claim Amount	191	09-10691 (REG)	Creditor: VENCON RESEARCH INTERNATIONAL GMBH	\$0.00	\$0.00	\$0.00	\$9,747.36	\$9,747.36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/1/2009		BERLINER STRASSE 69 BERLIN BE 13169 GERMANY,	\$0.00	\$0.00	\$0.00	\$9,300.00	\$9,300.00			
Reduced Amount											
Comments:				The Debtors agree with claim as filed less the \$447.36 (USD) of interest							
Filed Claim Amount	192	09-10691 (REG)	Creditor: VENCON RESEARCH INTERNATIONAL GMBH	\$0.00	\$0.00	\$0.00	\$163,872.26	\$163,872.26	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/1/2009		BERLINER STRASSE 69 BERLIN BE 13169 GERMANY,	\$0.00	\$0.00	\$0.00	\$156,366.66	\$156,366.66			
Reduced Amount											
Comments:				The Debtors agree with claim as filed less the \$7,505.60 (USD) of interest							
Filed Claim Totals			16	\$3,743.79	\$703,622.71	\$242,452.36	\$2,903,767.12	\$3,853,585.98			
Reduced Amount Totals				\$1,885.96	\$173,090.18	\$11,967.00	\$1,510,488.72	\$1,697,431.86			

EXHIBIT D

(OVERSTATED AND MISCLASSIFIED CLAIMS)

Overstated and Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D	
Filed Claim Amount	735	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$7,116.78	\$4,785.09	\$11,901.87	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/20/2009	AVAYA INC									
Modified Priority Status/Reduced Amount		C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$1,670.37	\$1,670.37				
		Comments:	The Debtors contend that, based upon the supporting invoice documentation, the claimed priority amount of \$7,116.78 and \$3,114.72 unsecured are not the Debtors liability.								
Filed Claim Amount	1070	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$10,950.00	\$0.00	\$10,950.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/26/2009	BETHANY HALE									
Modified Priority Status/Reduced Amount		105 DUANE ST #7B NEW YORK, NY 10007	\$0.00	\$0.00	\$10,061.54	\$888.46	\$10,950.00				
		Comments:	The Debtors contend that the Claim should be adjusted to reduce the 507(a)(4) cap of \$10,950 for payouts with remaining claim amount as unsecured								
Filed Claim Amount	53	09-10691 (REG)	Creditor:	\$0.00	\$8,502.61	\$0.00	\$39,037.38	\$47,539.99	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/23/2009	DOCUDATA SOLUTIONS LLC									
Modified Priority Status/Reduced Amount		7777 JOHN CARPENTER FREEWAY DALLAS, TX 75247	\$0.00	\$0.00	\$0.00	\$36,366.78	\$36,366.78				
		Comments:	The Debtors contend that the Claim is for services; not entitled to 503(b)(9) priority. The Debtors paid \$11,173.21 of claim on 3/13/2009 on check #80000581. Remainder of claim is \$36,366.78 general unsecured								
Filed Claim Amount	223	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$16,184.77	\$16,184.77	\$32,369.54	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009	J2 GLOBAL COMMUNICATIONS INC									
Modified Priority Status/Reduced Amount		6922 HOLLYWOOD BLVD #500 LOS ANGELES, CA 90028	\$0.00	\$0.00	\$0.00	\$14,068.55	\$14,068.55				
		Comments:	The Debtors contend that the Claim is for services performed not entitled to priority. \$2,116.22 of claim paid 4/8/2009 Check #80001603. Remainder of claim is \$14,068.55 general unsecured claim.								

Overstated and Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	2	09-10691 (REG)	Creditor: OFFICEMAX	\$0.00	\$0.00	\$19,425.92	\$13,798.60	\$33,224.52	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	2/23/2009										
Modified Priority Status/Reduced Amount			ATTN ANESTIS DEMALIS 263 SHUMAN BLVD NAPERVILLE, IL 60563	\$0.00	\$0.00	\$10,344.98	\$13,974.56	\$24,319.54			
			Comments:	The Debtors contend that the Claim should be reduced for payments of \$2,761.01 on 3/9/2009 (CK#80000466) and \$6,143.97 on 4/8/2009 (CK#80001619) and that the remaining amount entitled to priority is \$10,344.98 and 13,974.56 unsecured							
Filed Claim Amount	1089	09-10691 (REG)	Creditor: ORACLE USA INC ET AL	\$0.00	\$1,084,492.60	\$0.00	\$0.00	\$1,084,492.60	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	12/4/2009										
Modified Priority Status/Reduced Amount			ATTN SHAWN CHRISTIANSON ESQ BUCHALTER NEMER P C 333 MARKET ST 25TH FLOOR SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$427,218.24	\$427,218.24			
			Comments:	The Debtors contend that all Administrative components of the claim were fully satisfied and that invoice USIN000192 for \$304,229.28 was not delivered per the project Managing Director and not due. Remainder is \$427,218.24 general unsecured claim.							
Filed Claim Amount	174	09-10691 (REG)	Creditor: SHIFT COMMUNICATIONS, LLC	\$0.00	\$20,000.00	\$0.00	\$5,000.00	\$25,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/31/2009										
Modified Priority Status/Reduced Amount			20 GUEST STREET BRIGHTON, MA 2135	\$0.00	\$0.00	\$0.00	\$21,071.43	\$21,071.43			
			Comments:	The Debtors contend that the Claim is for services; not entitled to 503(b)(9) priority. The Debtors paid \$3,928.57 of claim on 7/2/2009 on check #80004136. Remainder of claim is \$21,071.43 general unsecured							

Overstated and Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	348	09-10691 (REG)	Creditor: TANGOE INC	\$0.00	\$6,370.00	\$0.00	\$36,727.50	\$43,097.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/10/2009		1440 MAIN ST WALTHAM, MA 2451								
Modified Priority Status/Reduced Amount				\$0.00	\$0.00	\$0.00	\$36,727.50	\$36,727.50			
Comments:				The Debtors contend that the Claim is for services; not entitled to 503(b)(9) priority. The Debtors paid \$6,370.00 of claim on 4/9/2009 on check #80001718. Remainder of claim is \$36,727.50 general unsecured							
Filed Claim Amount	569	09-10691 (REG)	Creditor: THE COMPUTER MERCHANT LTD	\$0.00	\$0.00	\$33,695.63	\$0.00	\$33,695.63	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009		95 LONGWATER CIR NORWELL, MA 2061								
Modified Priority Status/Reduced Amount				\$0.00	\$0.00	\$0.00	\$22,691.12	\$22,691.12			
Comments:				The Debtors contend that only \$22,691.12 pre petition liability exists and debt is general unsecured in nature							
Filed Claim Amount	930	09-10691 (REG)	Creditor: TRINTECH, INC	\$0.00	\$20,000.00	\$0.00	\$11,761.64	\$31,761.64	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/17/2009		ATTN CHERYL CRAWFORD 15851 DALLAS PARKWAY, SUITE 900 ADDISON, TX 75001								
Modified Priority Status/Reduced Amount				\$0.00	\$8,136.98	\$0.00	\$23,624.66	\$31,761.64			
Comments:				Debtors agree with claim amount with \$8,136.98 Administrative and \$23,624.66 general unsecured							
Filed Claim Amount	1021	09-10691 (REG)	Creditor: VIJAY JAGDISH BADONI	\$0.00	\$0.00	\$71,409.90	\$0.00	\$71,409.90	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/21/2009		1004 SAN JACINTO DRIVE APT #435 IRVING, TX 75063								
Modified Priority Status/Reduced Amount				\$0.00	\$0.00	\$9,934.62	\$61,475.28	\$71,409.90			
Comments:				The Debtors contend that the Claim should be adjusted to reduce the 507(a)(4) cap of \$10,950 for payouts with remaining claim amount as unsecured							
Filed Claim Totals				11	\$0.00	\$1,139,365.21	\$158,783.00	\$127,294.98	\$1,425,443.19		
Modified Priority Status/Reduced Amount Totals					\$0.00	\$8,136.98	\$30,341.13	\$659,776.96	\$698,255.07		

EXHIBIT E

(NO LIABILITY TAX CLAIMS)

No Liability Tax Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	1076	09-10692 (REG)	Creditor: MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA JI DR WAHIDIN NO 1 GEDUNG GJUANDA I 15TH FLOOR JAKARTA 10710 INDONESIA,	\$0.00	\$0.00	\$0.00	\$3,503,934.85	\$3,503,934.85	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
				Comments:	The Debtors contend that the claimed liability is between the Claimant and a non-debtor entity (PT Barent Indonesia) and accordingly, the claim has no basis						
Claim To Be Disallowed	1019	09-10711 (REG)	Creditor: MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA REPUBLIC OF INDONESIA JL DR WAHIDIN NO 1 JAKARTA 10710 INDONESIA,	\$0.00	\$0.00	\$0.00	\$389,326.09	\$389,326.09	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
				Comments:	The Debtors contend that the claimed liability is between the Claimant and a non-debtor entity (PT Barent Indonesia) and accordingly, the claim has no basis						
Claim To Be Disallowed	5	09-10694 (REG)	Creditor: NYS DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	\$14,020.93	\$0.00	\$0.00	\$0.00	\$14,020.93	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	3/3/2009									
				Comments:	The Debtor contends that the assets of Barents Group LLC not conveyed to Debtor entity until February 2000 so there is no tax liability for 1998 and 1999. Additionally, at conveyence, all employees of Barents Group, LLC immediately became employees of Debtor so Barents 2000 tax liability = \$0						

No Liability Tax Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	956	09-10691 (REG) Creditor: STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 8695	\$0.00	\$0.00	\$78,770.91	\$0.00	\$78,770.91	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:		7/28/2009								
			Comments: The Debtor contends that per claimant they owe the Estate a refund of \$544K for corporate income tax and \$29K for withholding after application of \$32K 2007 overpayment against 2008 withholding due.							
Claims To Be Disallowed Totals		4	\$14,020.93	\$0.00	\$78,770.91	\$3,893,260.94	\$3,986,052.78			

EXHIBIT F

(DECLARATION OF BARRY FOLSE)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
<u>In re</u>	:
	:
BEARINGPOINT, INC., <u>et al.</u>,	:
	:
Debtors.¹	:
	:
-----X	

Chapter 11 Case No.

09 - 10691 (REG)

(Jointly Administered)

**DECLARATION OF BARRY FOLSE IN SUPPORT OF
LIQUIDATING TRUSTEE'S SEVENTH OMNIBUS OBJECTION TO CLAIMS**

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of AP Services LLC ("APS"). John DeGroote Services LLC (the "Liquidating Trustee") has retained APS as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Seventh Omnibus Objection to Claims (the "Objection").

3. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit A and, based on a review and analysis of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit A, the claims listed should be reclassified as indicated.

¹ The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

4. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit B and, based on the a review of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit B, the Debtors have no liability for the claims.

5. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit C and, based on the a review of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit C, the claims listed should be reduced as indicated.

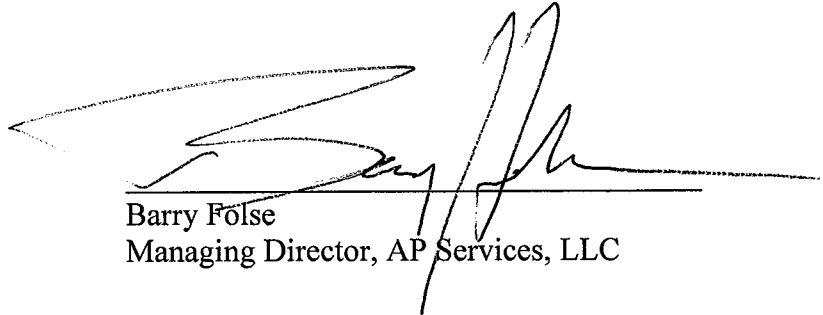
6. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit D and, based on a review and analysis of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit D, the claims listed should be reduced and reclassified as indicated.

7. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit B and, based on the a review of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit B, the Debtors have no liability for the claims.

[Remainder of Page Intentionally Left Blank]

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 3 day of February, 2010.



Barry Fölse
Managing Director, AP Services, LLC

ANNEX A

(PROPOSED ORDER)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u>,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**ORDER GRANTING LIQUIDATING TRUSTEE'S
SEVENTH OMNIBUS OBJECTION TO CLAIMS**

Upon consideration of the objection, dated February 3, 2010 (the “*Seventh Omnibus Objection*”),¹ of John DeGroote Services LLC, Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Seventh Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the “*Hearing*”) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

A. Consideration of the Seventh Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).

B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

C. The Court has jurisdiction to consider the Seventh Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Seventh Omnibus Objection.

D. The Liquidating Trustee has provided due and proper notice of the Seventh Omnibus Objection and Hearing to parties in interest (the “*Notice Parties*”), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Seventh Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all claims they may have against any claimant.

Therefore, it is hereby ORDERED that:

1. The Seventh Omnibus Objection is GRANTED as set forth herein.
2. Each claim listed on Exhibit A attached hereto is hereby reduced to the priority stated therein.
3. Each claim listed on Exhibit B attached hereto is hereby disallowed and expunged in its entirety.
4. Each claim listed on Exhibit C attached hereto is hereby reduced to the amount stated therein.
5. Each claim listed on Exhibit D attached hereto is hereby reduced to the amount and priority stated therein.

6. Each claim listed on Exhibit E attached hereto is hereby disallowed and expunged in its entirety.

7. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

8. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
_____, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

(MISCLASSIFIED CLAIMS)

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	784	09-10691 (REG)	Creditor: ALPHASOFT SERVICES CORPORATION	\$0.00	\$9,600.00	\$0.00	\$0.00	\$9,600.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/24/2009										
Modified Priority Status Amount			ATTN: VP AND GENERAL COUNSEL 2121 N. CALIFORNIA BLVD SUITE 350 WALNUT CREEK, CA 94596	\$0.00	\$0.00	\$0.00	\$9,600.00	\$9,600.00			
Comments:				The Debtors contend the claim is for services rendered, not entitled to priority under 507(a)							
Filed Claim Amount	520	09-10691 (REG)	Creditor: BETTERCOM INC	\$0.00	\$8,179.77	\$0.00	\$15,315.70	\$23,495.47	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/16/2009										
Modified Priority Status Amount			200 FIFTH AVE 4TH FL WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$23,495.47	\$23,495.47			
Comments:				The Debtors contend the claim is for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	393	09-10691 (REG)	Creditor: CENTRAL VIRGINIA TECHNOLOGY GROUP LLC	\$0.00	\$1,821.15	\$0.00	\$0.00	\$1,821.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/14/2009										
Modified Priority Status Amount			P O BOX 1021 LOUISA, VA 23093	\$0.00	\$0.00	\$0.00	\$1,821.15	\$1,821.15			
Comments:				The Debtors contend that the claim for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	1051	09-10691 (REG)	Creditor: CITIZANT INC	\$0.00	\$10,827.74	\$0.00	\$0.00	\$10,827.74	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/8/2009										
Modified Priority Status Amount			5180 PARKSTONE DR #100 CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$10,827.74	\$10,827.74			
Comments:				The Debtors contend the claim is for services; not entitled to priority under U.S.C. §503(b)(9)							

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	349	09-10691 (REG)	Creditor: CLEANING MAID EASY (CME)	\$0.00	\$0.00	\$3,200.00	\$0.00	\$3,200.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/10/2009										
Modified Priority Status Amount			KIM WARD 131 DEER RUN RD. HATTIESBURG, MS 39402	\$0.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00			
Comments:				The Debtors contend that the claim is for services provided pre petition not entitled to U.S.C. §507 (a)(4) treatment							
Filed Claim Amount	155	09-10691 (REG)	Creditor: DIVERSIFIED INFORMATION TECHNOLOGIES INC	\$0.00	\$12,493.41	\$0.00	\$2,580.93	\$15,074.34	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/30/2009										
Modified Priority Status Amount			123 WYOMING AVE SCRANTON, PA 18503	\$0.00	\$0.00	\$0.00	\$15,074.34	\$15,074.34			
Comments:				The Debtors contend that the claim for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	1057	09-10691 (REG)	Creditor: GREENSBORO DRIVE PROPERTY LLC	\$39,569.54	\$0.00	\$0.00	\$218,856.61	\$258,426.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/9/2009										
Modified Priority Status Amount			ATTN CHRISTOPHER J MAJOR ESQ ROBINSON & COLE LLP 1055 WASHINGTON BLVD STAMFORD, CT 6901	\$0.00	\$0.00	\$0.00	\$258,426.15	\$258,426.15			
Comments:				The Debtors contend that lease rejection damages are not secured and should be reclassified as a general unsecured claim							

Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D	
Filed Claim Amount	163	09-10691 (REG)	Creditor:	\$0.00	\$15,858.00	\$0.00	\$0.00	\$15,858.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/31/2009	GROUP 360 LLC									
Modified Priority Status Amount		718 7TH STREET NW SUITE 310 WASHINGTON, DC 20001	\$0.00	\$0.00	\$0.00	\$15,858.00	\$15,858.00				
Comments:			The Debtors contend that the claim for services; not entitled to priority under U.S.C. §503(b)(9)								
Filed Claim Amount	635	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$5,119.60	\$0.00	\$5,119.60	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009	INX, INC									
Modified Priority Status Amount		C/O JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN, STE 1500 HOUSTON, TX 77010	\$0.00	\$0.00	\$0.00	\$5,119.60	\$5,119.60				
Comments:			The Debtors contend the claim is for services; not entitled to priority under U.S.C. §502(a)(2)								
Filed Claim Amount	941	09-10691 (REG)	Creditor:	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$18,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/21/2009	IT SERVICE MANAGEMENT FORUM USA									
Modified Priority Status Amount		465 FORBES BOULEVARD SAN FRANCISCO, CA 94080	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00				
Comments:			The Debtors contend the claim is valid for \$9,000 as a general unsecured claim								
Filed Claim Amount	282	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$12,242.20	\$0.00	\$12,242.20	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/8/2009	JOHN DE LANNOY									
Modified Priority Status Amount		788 CHIMNEY ROCK RD WESTON, FL 33327	\$0.00	\$0.00	\$0.00	\$12,242.20	\$12,242.20				
Comments:			The Debtors contend that the claim is valid but as a general unsecured claim because Claimant has previously beer paid up to the \$10,950 cap under U.S.C. §507 (a)(4)								

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	64	09-10691 (REG)	Creditor: KS SOLUTIONS LLC	\$0.00	\$0.00	\$21,383.46	\$0.00	\$21,383.46	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/24/2009		42734 MIDDLE RIDGE PLACE BROADLANDS, VA 20148								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$21,383.46	\$21,383.46			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507(a)(4)							
Filed Claim Amount	306	09-10691 (REG)	Creditor: LEARNING TREE INTERNATIONAL USA, INC	\$2,515.00	\$0.00	\$0.00	\$0.00	\$2,515.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/8/2009		PO BOX 930756 ATLANTA, GA 31193								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$2,515.00	\$2,515.00			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507							
Filed Claim Amount	62	09-10691 (REG)	Creditor: MAB INC	\$0.00	\$0.00	\$4,737.50	\$0.00	\$4,737.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/24/2009		8607 WEST FAIRWAY WOODS DRIVE NORTH CHARLESTON, SC 29420								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$4,737.50	\$4,737.50			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507(a)(4)							
Filed Claim Amount	368	09-10691 (REG)	Creditor: NETWORK PARKING CO LTD	\$0.00	\$918.00	\$0.00	\$0.00	\$918.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/13/2009		8260 GREENSBORO DRIVE SUITE 275 MCLEAN, VA 22102								
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$918.00	\$918.00			
Comments:				The Debtors contend that the claim for parking over allowance; not entitled to priority under U.S.C. §503(b)(9)							

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	116	09-10691 (REG)	Creditor: QUINT WELLINGTON REDWOOD	\$27,950.00	\$0.00	\$0.00	\$0.00	\$27,950.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/26/2009										
Modified Priority Status Amount			ATTN: LEGAL DEPARTMENT 407 LINCOLN ROAD SUITE 701 MIAMI BEACH, FL 33139	\$0.00	\$0.00	\$0.00	\$27,950.00	\$27,950.00			
Comments:				The Debtors contend they agree with the amount of the claim as general unsecured claim							
Filed Claim Amount	129	09-10691 (REG)	Creditor: ROB BULLER	\$0.00	\$0.00	\$4,680.00	\$0.00	\$4,680.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Modified Priority Status Amount			BULLER GROUP LLC 12801 WORLDGATE DR ST 500 HERNDON, VA 20170	\$0.00	\$0.00	\$0.00	\$4,680.00	\$4,680.00			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507							
Filed Claim Amount	252	09-10705 (REG)	Creditor: ROBERT E WENZEL	\$0.00	\$0.00	\$4,954.83	\$0.00	\$4,954.83	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/6/2009										
Modified Priority Status Amount			14 SILVER ROCK ROAD SANTE FE, NM 87508	\$0.00	\$0.00	\$0.00	\$4,954.83	\$4,954.83			
Comments:				The Debtors contend that the claim is for services provided not entitled to priority under U.S.C. §507(a)(4)							
Filed Claim Amount	464	09-10698 (REG)	Creditor: RR DONNELLEY GLOBAL SOLUTIONS BV	\$16,637.27	\$0.00	\$0.00	\$0.00	\$16,637.27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/15/2009										
Modified Priority Status Amount			EBBEHOUT 26 EBBEHOUT ZAANDAM 1507 EA NETHERLAND,	\$0.00	\$0.00	\$0.00	\$16,637.27	\$16,637.27			
Comments:				The Debtors contend they agree with the amount of the claim as general unsecured claim							

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	366	09-10691 (REG)	Creditor: SHARON L. BAKER D/B/A SLB EDITORIAL SVCS 10715 OLD BRIDGE LANE CHARLOTTE, NC 28269	\$0.00	\$5,815.00	\$0.00	\$0.00	\$5,815.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/13/2009										
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$5,815.00	\$5,815.00			
Comments:				The Debtors contend they agree with claim amount but the claim is for services not entitled to priority under 503(b)(9)							
Filed Claim Amount	83	09-10691 (REG)	Creditor: STOTZER, WILLIAM G 863 COLFAX AVENUE ELMHURST, IL 60126	\$0.00	\$2,596.00	\$0.00	\$0.00	\$2,596.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/25/2009										
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$2,596.00	\$2,596.00			
Comments:				The Debtors contend that the claim for employee expense (LTA Taxes); not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Amount	465	09-10691 (REG)	Creditor: VERREX CORPORATION ATTN MARISOL MUNIZ 1130 RT 22 WEST MOUNTAINSIDE, NJ 7092	\$0.00	\$0.00	\$764.05	\$764.05	\$1,528.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/15/2009										
Modified Priority Status Amount				\$0.00	\$0.00	\$0.00	\$764.05	\$764.05			
Comments:				The Debtors contend that the claim is for services; not entitled to priority under U.S.C. §503(b)(9)							

Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	965	09-10691 (REG)	Creditor: VERREX CORPORATION	\$0.00	\$0.00	\$574.39	\$574.39	\$1,148.78	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/6/2009		ATTN MARISOL MUNIZ 1130 RT 22 WEST MOUNTAINSIDE, NJ 7092	\$0.00	\$0.00	\$0.00	\$574.39	\$574.39			
Modified Priority Status Amount											
Comments:				The Debtors contend the claim is for services; not entitled to priority under U.S.C. §503(b)(9)							
Filed Claim Totals			23	\$95,671.81	\$68,109.07	\$66,656.03	\$238,091.68	\$468,528.59			
Modified Priority Status Totals				\$0.00	\$0.00	\$0.00	\$458,190.15	\$458,190.15			

EXHIBIT B

(NO LIABILITY CLAIMS)

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	313	09-10691 (REG)	Creditor: ALHAMDANI, TALIB AZIZ P.O. BOX 50535 IRVINE, CA 92619	\$0.00	\$0.00	\$0.00	\$66,666.00	\$66,666.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/8/2009										
Comments:				The Debtors contend that claimant not entitled to severance because he was termed for "lack of work". This code was used when the practice provided employees a chance to find work (work out their otherwise severance period) and not eligible for severance							
Claim To Be Disallowed	761	09-10691 (REG)	Creditor: ALOK AJMERA 50 COLUMBUS AVE APT D21 TUCKAHOE, NY 10707	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/23/2009										
Comments:				The Debtors contend that Performance Cash Award profitability goals never achieved to trigger required payouts							
Claim To Be Disallowed	571	09-10691 (REG)	Creditor: HEWLETT-PACKARD FINANCIAL SERVICES CO ATTN RECOVERY PARALEGAL 420 MOUNTAIN AVENUE MURRAY, NJ 7974	\$0.00	\$0.00	\$0.00	\$627,268.17	\$627,268.17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009										
Comments:				The Debtors contend the claim is for leased equipment under a contract which was assumed and assigned to Deloitte Consulting on May 29, 2009							

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	381	09-10691 (REG)	Creditor: IRINA SWIFT	\$0.00	\$0.00	\$0.00	\$4,638.15	\$4,638.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/14/2009		95146 HITHER HILLS WY FERNANDINA BEACH, FL 32034								
Comments:				The Debtors contend Claimant was an independent contractor to the Debtors. Terms of the contract between the Debtors and Claimant's state that Claimant "may" receive post differential payment. Claimant only speculates that the Debtors claimed, and were reimbursed for, post differential payments which were not paid.							
Claim To Be Disallowed	964	09-10691 (REG)	Creditor: JOHN C DISTEFANO	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	8/6/2009		14307 MANDERLEIGH WOODS DRIVE CHESTERFIELD, MO 63017								
Comments:				The Debtors contend there is no liability because Claimant's Cash Payment Award Agreement was voluntarily terminated as part of the sale of the Debtor's Public Services business unit to Deloitte							
Claim To Be Disallowed	60	09-10691 (REG)	Creditor: LARRY RUTT AIRSHOW ANNOUNCING LLC	\$0.00	\$0.00	\$5,453.90	\$536.70	\$5,990.60	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/24/2009		5625 RIDGE ROAD ELIZABETHTOWN, PA 17022								
Comments:				The Debtors contend that they have no record of unpaid liability to Claimant							

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	124	09-10691 (REG)	Creditor: MARKOWSKI, JAMES J 7 KITCHAWAN ROAD POUND RIDGE, NY 10576	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Comments:				The Debtors contend that Performance Cash Award profitability goals never achieved to trigger required payouts							
Claim To Be Disallowed	138	09-10691 (REG)	Creditor: OHIO BUREAU OF WORKERS COMPENSATION LEGAL DIVISION BANKRUPTCY UNIT PO BOX 15567 COLUMBUS, OH 43215	\$0.00	\$0.00	\$8,808.76	\$0.00	\$8,808.76	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009										
Comments:				The Debtors contend that all all Insurance premiums due to Claimant have been paid							
Claim To Be Disallowed	224	09-10691 (REG)	Creditor: PROACTIVE RECRUITING 914 CENTRAL AVENUE DEERFIELD, IL 60015	\$0.00	\$19,000.00	\$0.00	\$0.00	\$19,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009										
Comments:				The Debtors contend that the hiring source as internet, not agency for Allen Malave. Additionally, Malave did not stay the prerequisite 90 days as required.							

No Liability Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	705	09-10691 (REG)	Creditor: TAYLOR,JOHN	\$0.00	\$0.00	\$9,620.00	\$0.00	\$9,620.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009		C/O INFORMA INC 9307 SHOUSE DRIVE VIENNA, VA 22182								
Comments:				The Debtors contend that they have no record of unpaid liability to Claimant							
Claim To Be Disallowed	135	09-10691 (REG)	Creditor: THOMPSON,BILL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/27/2009		2905 HIDDEN FOREST DRIVE MCKINNEY, TX 75070								
Comments:				The Debtors contend that all wages/overtime were paid to all employees in accordance with the terms of all employment contracts and wage and hour law							
Claim To Be Disallowed	459	09-10691 (REG)	Creditor: TURNKEY ENTERPRISES INC	\$0.00	\$0.00	\$0.00	\$3,869.50	\$3,869.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/15/2009		5211 AUTH ROAD SUITE 100 SUITLAND, MD 20746								
Comments:				The Debtors contend that the claim is not supported by underlying invoices							
Claims To Be Disallowed Totals			12	\$0.00	\$19,000.00	\$203,882.66	\$952,978.52	\$1,175,861.18			

EXHIBIT C

(OVERSTATED CLAIMS)

Seventh Omnibus Objection

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	577	09-10691 (REG)	Creditor: ARAMARK REFRESHMENT SERVICES, LLC F/K/A	\$0.00	\$12,285.34	\$0.00	\$0.00	\$12,285.34	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009										
Reduced Amount			ARAMARK REFRESHMENT SERVICES INC MCCARTER&ENGLISH LLP-JOSEPH LUBERTAZZI J FOUR GATEWAY CENTER, 100 MULBERRY STREET NEWARK, NJ 7102	\$0.00	\$11,467.86	\$0.00	\$0.00	\$11,467.86			
Comments:				The Debtors agree with 503(b)(9) claim of \$12,285.34 less \$817.48 paid 3/18/2009 on check number 80000679							
Filed Claim Amount	173	09-10691 (REG)	Creditor: ARAPAHOE COUNTY TREASURER	\$1,159.23	\$0.00	\$0.00	\$0.00	\$1,159.23	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/31/2009										
Reduced Amount			PO BOX 571 LITTLETON, CO 80160	\$1,139.23	\$0.00	\$0.00	\$0.00	\$1,139.23			
Comments:				The Debtors contend that the tax bill received from claimant supports the reduced amount							
Filed Claim Amount	365	09-10691 (REG)	Creditor: AT&T CORP.	\$0.00	\$0.00	\$0.00	\$861,937.67	\$861,937.67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/13/2009										
Reduced Amount			ATTORNEY JAMES GRUDUS, ESQ ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 7921	\$0.00	\$0.00	\$0.00	\$166,806.10	\$166,806.10			
Comments:				The Debtors contend the claim should be reduced to the sum of the list of invoice supporting the claim							

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	754	09-10691 (REG)	Creditor: CONSULTING SOLUTIONS INTERNATIONAL 3512 MACLAY BLVD TALLAHASSEE, FL 32312	\$0.00	\$0.00	\$0.00	\$58,770.00	\$58,770.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/21/2009										
Reduced Amount				\$0.00	\$0.00	\$0.00	\$30,458.43	\$30,458.43			
			Comments:	The Debtors contend invoice 9438 was paid on check numbers 80002202 and 80002282 and accordingly have reduced the claim							
Filed Claim Amount	942	09-10691 (REG)	Creditor: EMC CORPORATION C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094	\$0.00	\$0.00	\$230,235.36	\$542,296.68	\$772,532.04	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/22/2009										
Reduced Amount				\$0.00	\$156,211.29	\$0.00	\$69,098.31	\$225,309.60			
			Comments:	The Debtors performed thorough research on the claim and reduced the unsecured portion by \$473,198 and the administrative portion by \$74,024. These reductions are the result payments, stipulated resolution, post rejection liabilities claimed or the Debtors having no record of invoices							
Filed Claim Amount	332	09-10691 (REG)	Creditor: GTSI CORP ATTN: LEGAL DEPARTMENT 2553 DULLES VIEW DRIVE HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$147,587.45	\$147,587.45	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/9/2009										
Reduced Amount				\$0.00	\$0.00	\$0.00	\$15,649.95	\$15,649.95			
			Comments:	The Debtors contend that invoices PS24 and PS25 were paid 3/27/2009 CK Num 80001166. Remainder of claim amount of \$15,649.95 related to inv 86637							

Seventh Omnibus Objection

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	1110	09-10691 (REG)	Creditor: HEWLETT PACKARD COMPANY	\$0.00	\$677,084.27	\$0.00	\$0.00	\$677,084.27	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	12/17/2009		ATTN K HIGMAN 2125 E KATELLA AVE ANAHEIM, CA 92806								
Reduced Amount				\$0.00	\$5,411.03	\$0.00	\$0.00	\$5,411.03			
Comments:				The Debtors contend the only liabilities that exist related to invoices 65264304, 404000476 and 65380431 is \$6,779.40, \$342.71 and \$742.92, respectively net of a credit of \$2,454							
Filed Claim Amount	503	09-10691 (REG)	Creditor: INPUT INC	\$0.00	\$0.00	\$0.00	\$78,570.00	\$78,570.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/16/2009		KEVIN GATES 11720 PLAZA AMERICA DR SUITE 1200 RESTON, VA 20190								
Reduced Amount				\$0.00	\$0.00	\$0.00	\$43,267.32	\$43,267.32			
Comments:				The Debtors contend the claimed invoice partially paid 8/12/2009 CK #80004622 leaving \$43,267.32 as an allowe amount							
Filed Claim Amount	33	09-10690 (REG)	Creditor: MIAMI DADE COUNTY TAX COLLECTOR	\$2,584.56	\$0.00	\$0.00	\$0.00	\$2,584.56	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/5/2009		MIAMI DADE COUNTY BANKRUPTCY UNIT 140 WEST FLAGLER STREET SUITE 1403 MIAMI, FL 33130								
Reduced Amount				\$746.73	\$0.00	\$0.00	\$0.00	\$746.73			
Comments:				The Debtors contend that the tax bill received from claimant supports the reduced amount							

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	561	09-10692 (REG)	Creditor: QUESTEX MEDIA GROUP, INCORPORATED	\$0.00	\$0.00	\$0.00	\$163,037.86	\$163,037.86	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/16/2009		C/O DAVID M. AMIDON, ESQUIRE BURNS & LEVINSON LLP 125 SUMMER ST BOSTON, MA 2110	\$0.00	\$0.00	\$0.00	\$142,643.85	\$142,643.85			
Reduced Amount											
			Comments:	The Debtors contend that the rent paid by the claimant for the post rejection period of February 2009 has no basis since the tenant remained in the space and the Landlord was paid for the entire month of February							
Filed Claim Amount	1069	09-10691 (REG)	Creditor: RI DIVISION OF TAXATION	\$0.00	\$0.00	\$12,217.00	\$0.00	\$12,217.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/15/2009		ONE CAPITOL HILL PROVIDENCE, RI 2908	\$0.00	\$0.00	\$11,967.00	\$0.00	\$11,967.00			
Reduced Amount											
			Comments:	The Debtors agree with claim as filed except for the \$250 against BearingPoint USA, Inc. (43-1965085) which did not conduct business in RI during 2002							
Filed Claim Amount	912	09-10691 (REG)	Creditor: SPRINGFIELD OFFICE CENTER LLC	\$0.00	\$14,253.10	\$0.00	\$875,218.51	\$889,471.61	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/2/2009		C/O ATLANTIC REALTY COMPANIES INC 8150 LEESBURG PIKE STE 1100 VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$875,218.51	\$875,218.51			
Reduced Amount											
			Comments:	The Debtors contend that the lease was rejected effective 5/31/2009 and accordingly the administrative portion of the claim has no basis for rents for June 1 - 4, 2009.							
Filed Claim Amount	234	09-10691 (REG)	Creditor: THOUGHTFORM INC	\$0.00	\$0.00	\$0.00	\$1,363.50	\$1,363.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009		FAITH MILAZZO 3700 SOUTH WATER STREET SUITE 300 PITTSBURGH, PA 15203	\$0.00	\$0.00	\$0.00	\$839.08	\$839.08			
Reduced Amount											
			Comments:	The Debtors contend that a parital payment of \$524.42 made 4/17/2009 CK #80002121 reduces the claim							

Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	235	09-10691 (REG)	Creditor: THOUGHTFORM INC.	\$0.00	\$0.00	\$0.00	\$1,365.83	\$1,365.83	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009		FAITH MILAZZO 3700 SOUTH WATER STREET SUITE 300 PITTSBURGH, PA 15203	\$0.00	\$0.00	\$0.00	\$840.51	\$840.51			
Reduced Amount											
Comments:				The Debtors contend that a parital payment of \$525.32 made 4/17/2009 CK #80002121 reduces the claim							
Filed Claim Amount	191	09-10691 (REG)	Creditor: VENCON RESEARCH INTERNATIONAL GMBH	\$0.00	\$0.00	\$0.00	\$9,747.36	\$9,747.36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/1/2009		BERLINER STRASSE 69 BERLIN BE 13169 GERMANY,	\$0.00	\$0.00	\$0.00	\$9,300.00	\$9,300.00			
Reduced Amount											
Comments:				The Debtors agree with claim as filed less the \$447.36 (USD) of interest							
Filed Claim Amount	192	09-10691 (REG)	Creditor: VENCON RESEARCH INTERNATIONAL GMBH	\$0.00	\$0.00	\$0.00	\$163,872.26	\$163,872.26	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/1/2009		BERLINER STRASSE 69 BERLIN BE 13169 GERMANY,	\$0.00	\$0.00	\$0.00	\$156,366.66	\$156,366.66			
Reduced Amount											
Comments:				The Debtors agree with claim as filed less the \$7,505.60 (USD) of interest							
Filed Claim Totals				16	\$3,743.79	\$703,622.71	\$242,452.36	\$2,903,767.12	\$3,853,585.98		
Reduced Amount Totals					\$1,885.96	\$173,090.18	\$11,967.00	\$1,510,488.72	\$1,697,431.86		

EXHIBIT D

(OVERSTATED AND MISCLASSIFIED CLAIMS)

Exhibit D

In re: BearingPoint, Inc., et al.

Case No 09-10691 (REG) Jointly Administered

Seventh Omnibus Objection

Overstated and Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D	
Filed Claim Amount	735	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$7,116.78	\$4,785.09	\$11,901.87	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/20/2009	AVAYA INC									
Modified Priority Status/Reduced Amount		C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$1,670.37	\$1,670.37				
		Comments:	The Debtors contend that, based upon the supporting invoice documentation, the claimed priority amount of \$7,116.78 and \$3,114.72 unsecured are not the Debtors liability.								
Filed Claim Amount	1070	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$10,950.00	\$0.00	\$10,950.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	10/26/2009	BETHANY HALE									
Modified Priority Status/Reduced Amount		105 DUANE ST #7B NEW YORK, NY 10007	\$0.00	\$0.00	\$10,061.54	\$888.46	\$10,950.00				
		Comments:	The Debtors contend that the Claim should be adjusted to reduce the 507(a)(4) cap of \$10,950 for payouts with remaining claim amount as unsecured								
Filed Claim Amount	53	09-10691 (REG)	Creditor:	\$0.00	\$8,502.61	\$0.00	\$39,037.38	\$47,539.99	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/23/2009	DOCUDATA SOLUTIONS LLC									
Modified Priority Status/Reduced Amount		7777 JOHN CARPENTER FREEWAY DALLAS, TX 75247	\$0.00	\$0.00	\$0.00	\$36,366.78	\$36,366.78				
		Comments:	The Debtors contend that the Claim is for services; not entitled to 503(b)(9) priority. The Debtors paid \$11,173.21 of claim on 3/13/2009 on check #80000581. Remainder of claim is \$36,366.78 general unsecured								
Filed Claim Amount	223	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$16,184.77	\$16,184.77	\$32,369.54	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/3/2009	J2 GLOBAL COMMUNICATIONS INC									
Modified Priority Status/Reduced Amount		6922 HOLLYWOOD BLVD #500 LOS ANGELES, CA 90028	\$0.00	\$0.00	\$0.00	\$14,068.55	\$14,068.55				
		Comments:	The Debtors contend that the Claim is for services performed not entitled to priority. \$2,116.22 of claim paid 4/8/2009 Check #80001603. Remainder of claim is \$14,068.55 general unsecured claim.								

Overstated and Misclassified Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Filed Claim Amount	2	09-10691 (REG)	Creditor: OFFICEMAX	\$0.00	\$0.00	\$19,425.92	\$13,798.60	\$33,224.52	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	2/23/2009										
Modified Priority Status/Reduced Amount			ATTN ANESTIS DEMALIS 263 SHUMAN BLVD NAPERVILLE, IL 60563	\$0.00	\$0.00	\$10,344.98	\$13,974.56	\$24,319.54			
			Comments:	The Debtors contend that the Claim should be reduced for payments of \$2,761.01 on 3/9/2009 (CK#80000466) and \$6,143.97 on 4/8/2009 (CK#80001619) and that the remaining amount entitled to priority is \$10,344.98 and 13,974.56 unsecured							
Filed Claim Amount	1089	09-10691 (REG)	Creditor: ORACLE USA INC ET AL	\$0.00	\$1,084,492.60	\$0.00	\$0.00	\$1,084,492.60	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	12/4/2009										
Modified Priority Status/Reduced Amount			ATTN SHAWN CHRISTIANSON ESQ BUCHALTER NEMER P C 333 MARKET ST 25TH FLOOR SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$427,218.24	\$427,218.24			
			Comments:	The Debtors contend that all Administrative components of the claim were fully satisfied and that invoice USIN000192 for \$304,229.28 was not delivered per the project Managing Director and not due. Remainder is \$427,218.24 general unsecured claim.							
Filed Claim Amount	174	09-10691 (REG)	Creditor: SHIFT COMMUNICATIONS, LLC	\$0.00	\$20,000.00	\$0.00	\$5,000.00	\$25,000.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	3/31/2009										
Modified Priority Status/Reduced Amount			20 GUEST STREET BRIGHTON, MA 2135	\$0.00	\$0.00	\$0.00	\$21,071.43	\$21,071.43			
			Comments:	The Debtors contend that the Claim is for services; not entitled to 503(b)(9) priority. The Debtors paid \$3,928.57 of claim on 7/2/2009 on check #80004136. Remainder of claim is \$21,071.43 general unsecured							

Overstated and Misclassified Claims

Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D	
Filed Claim Amount	348	09-10691 (REG)	Creditor:	\$0.00	\$6,370.00	\$0.00	\$36,727.50	\$43,097.50	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/10/2009	TANGOE INC									
Modified Priority Status/Reduced Amount		1440 MAIN ST WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$36,727.50	\$36,727.50				
Comments:			The Debtors contend that the Claim is for services; not entitled to 503(b)(9) priority. The Debtors paid \$6,370.00 of claim on 4/9/2009 on check #80001718. Remainder of claim is \$36,727.50 general unsecured								
Filed Claim Amount	569	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$33,695.63	\$0.00	\$33,695.63	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	4/17/2009	THE COMPUTER MERCHANT LTD									
Modified Priority Status/Reduced Amount		95 LONGWATER CIR NORWELL, MA 2061	\$0.00	\$0.00	\$0.00	\$22,691.12	\$22,691.12				
Comments:			The Debtors contend that only \$22,691.12 pre petition liability exists and debt is general unsecured in nature								
Filed Claim Amount	930	09-10691 (REG)	Creditor:	\$0.00	\$20,000.00	\$0.00	\$11,761.64	\$31,761.64	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/17/2009	TRINTECH, INC									
Modified Priority Status/Reduced Amount		ATTN CHERYL CRAWFORD 15851 DALLAS PARKWAY, SUITE 900 ADDISON, TX 75001	\$0.00	\$8,136.98	\$0.00	\$23,624.66	\$31,761.64				
Comments:			Debtors agree with claim amount with \$8,136.98 Administrative and \$23,624.66 general unsecured								
Filed Claim Amount	1021	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$71,409.90	\$0.00	\$71,409.90	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:	7/21/2009	VIJAY JAGDISH BADONI									
Modified Priority Status/Reduced Amount		1004 SAN JACINTO DRIVE APT #435 IRVING, TX 75063	\$0.00	\$0.00	\$9,934.62	\$61,475.28	\$71,409.90				
Comments:			The Debtors contend that the Claim should be adjusted to reduce the 507(a)(4) cap of \$10,950 for payouts with remaining claim amount as unsecured								
Filed Claim Totals		11	\$0.00	\$1,139,365.21	\$158,783.00	\$127,294.98	\$1,425,443.19				
Modified Priority Status/Reduced Amount Totals			\$0.00	\$8,136.98	\$30,341.13	\$659,776.96	\$698,255.07				

EXHIBIT E

(NO LIABILITY TAX CLAIMS)

No Liability Tax Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	1076	09-10692 (REG)	Creditor: MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA JI DR WAHIDIN NO 1 GEDUNG GJUANDA I 15TH FLOOR JAKARTA 10710 INDONESIA,	\$0.00	\$0.00	\$0.00	\$3,503,934.85	\$3,503,934.85	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
				Comments:	The Debtors contend that the claimed liability is between the Claimant and a non-debtor entity (PT Barent Indonesia) and accordingly, the claim has no basis						
Claim To Be Disallowed	1019	09-10711 (REG)	Creditor: MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA REPUBLIC OF INDONESIA JL DR WAHIDIN NO 1 JAKARTA 10710 INDONESIA,	\$0.00	\$0.00	\$0.00	\$389,326.09	\$389,326.09	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Filed On:	8/13/2009									
				Comments:	The Debtors contend that the claimed liability is between the Claimant and a non-debtor entity (PT Barent Indonesia) and accordingly, the claim has no basis						
Claim To Be Disallowed	5	09-10694 (REG)	Creditor: NYS DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	\$14,020.93	\$0.00	\$0.00	\$0.00	\$14,020.93	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Filed On:	3/3/2009									
				Comments:	The Debtor contends that the assets of Barents Group LLC not conveyed to Debtor entity until February 2000 so there is no tax liability for 1998 and 1999. Additionally, at conveyence, all employees of Barents Group, LLC immediately became employees of Debtor so Barents 2000 tax liability = \$0						

No Liability Tax Claims

Seventh Omnibus Objection

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total	C	U	D
Claim To Be Disallowed	956	09-10691 (REG)	Creditor: STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 8695	\$0.00	\$0.00	\$78,770.91	\$0.00	\$78,770.91	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filed On:				7/28/2009							
				Comments:	The Debtor contends that per claimant they owe the Estate a refund of \$544K for corporate income tax and \$29K for withholding after application of \$32K 2007 overpayment against 2008 withholding due.						
Claims To Be Disallowed Totals			4	\$14,020.93	\$0.00	\$78,770.91	\$3,893,260.94	\$3,986,052.78			